Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Withdrawn) A semiconductor device comprising:

a semiconductor substrate, one which an active region is formed;

a plurality of wiring layers which are formed on said semiconductor substrate;

a first insulating layer containing carbon, said first insulating layer being formed at least between any adjacent two of said wiring layers; and

a second insulating layer comprising silicon, carbon and nitrogen, said second insulating layer being formed on said first insulating layer.

2. (Withdrawn) A semiconductor device as set forth in claim 1, wherein said second insulating layer further comprises boron.

3. (Withdrawn) A semiconductor device as set forth in claim 1 or 2, which further comprises an adhesion layer which comprises a high-melting point metal and a nitride thereof, said adhesion layer being formed in the interface between said first insulating layer and said wiring layers.

4. (Cancelled).

FINNEGAN
HENDERSON
FARABOW
GARRETT &
DUNNER LLP

1300 I Street, NW
Washington, DC 20005
202.408.4000
Fax 202.408.4400
www.finnegan.com

5. (Currently Amended): A method of manufacturing a semiconductor device comprising the steps of:

forming a wiring layer on a semiconductor substrate having an active region formed thereon;

forming a first insulating layer containing carbon on said wiring layer;

forming a second insulating layer comprising silicon, carbon and nitrogen on said first insulating layer;

selectively etching said second insulating layer to form a first hole portion therethrough;

selectively etching said first insulating layer with plasma to form a second hole portion therethrough, using said selectively-etched second insulating layer as a first mask pattern;

further selectively etching said second insulating layer to form a first groove portion therethrough;

further selectively etching said first insulating layer with plasma to form a second groove portion therethrough, using said further selectively-etched second insulating layer as a second mask pattern; and

forming a new wiring layer on said second insulating layer after <u>further</u> selectively etching said first insulating layer, said hole portions and groove portions being filled with a material of said new wiring layer.

FINNEGAN
HENDERSON
FARABOW
GARRETT &
DUNNER LLP

1300 I Street, NW
Washington, DC 20005
202.408.4000
Fax 202.408.4400
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6. (Previously Presented) The method of claim 5, wherein said step of selectively etching said second insulating layer is carried out with the plasma of the gas of a compound containing carbon and fluorine.

7. (Previously Presented) The method of claim 5, wherein said step of selectively etching said second insulating layer is carried out with the plasma of the gas of a compound containing carbon and hydrogen.

8. (Previously Presented): The method of claim 5, wherein said step of selectively etching said first insulating layer is carried out with the plasma of an oxygen-containing gas.

9. (Previously Presented): The method of claim 5, wherein said step of selectively etching said first insulating layer is carried out with the plasma of a hydrogen-containing gas.

10. (Previously Presented) The method of claim 5, wherein said step of further selectively etching said second insulating layer is carried out with the plasma of the gas of a compound containing carbon and fluorine.

11. (Previously Presented) The method of claim 5, wherein said step of further selectively etching said second insulating layer is carried out with the plasma of the gas of a compound containing carbon and hydrogen.

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HENDERSON
FARABOW
GARRETT &
DUNNER LLP

1300 I Street, NW
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202.408.4000
Fax 202.408.4400
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12. (Previously Presented) The method of claim 5, wherein said step of further selectively etching said first insulating layer is carried out with the plasma of an oxygen-containing gas.

13. (Previously Presented) The method of claim 5, wherein said step of further selectively etching said first insulating layer is carried out with the plasma of a hydrogen-containing gas.

14 (Previously Presented) The method of claim 5, further comprising adding boron to said second insulating layer.

15. (Previously Presented) The method of claim 5, wherein said hole portions and said groove portions at least partially overlap.

16. (Currently Amended) A method of manufacturing a semiconductor device comprising:

forming a wiring layer on a semiconductor substrate having an active region formed thereon;

forming a first insulating layer containing carbon on said wiring layer;

forming a second insulating layer comprising silicon, carbon and nitrogen on said first insulating layer;

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HENDERSON
FARABOW
GARRETT &
DUNNER LLP

1300 I Street, NW
Washington, DC 20005
202.408.4000
Fax 202.408.4400
www.finnegan.com

selectively etching said second insulating layer until the surface of said first insulating layer is partially exposed;

selectively etching said first insulating layer with plasma, using said selectively-etched second insulating layer as a first mask pattern, until the wiring layer is partially exposed,

further selectively etching said second insulating layer to expose more of the surface of said first insulating layer;

further selectively etch said first insulating layer with plasma, using said selectively-etched second insulating layer as a second mask pattern, without substantially exposing more wiring layer, and

forming a new wiring layer on said second insulating layer after further selectively etching said first insulating layer~~, said hole portions and groove portions being filled with a material of said new wiring layer~~.

17. (Previously Presented) The method of claim 16, wherein at least one of said step of selectively etching said second insulating layer or said step of further selectively etching said second insulating layer is carried out with the plasma of the gas of a compound containing carbon and fluorine.

18. (Previously Presented) The method of claim 16, wherein at least one of said step of selectively etching said second insulating layer or said step of further selectively etching said second insulating layer is carried out with the plasma of the gas of a compound containing carbon and hydrogen.

FINNEGAN
HENDERSON
FARABOW
GARRETT &
DUNNER LLP

1300 I Street, NW
Washington, DC 20005
202.408.4000
Fax 202.408.4400
www.finnegan.com

19. (Previously Presented) The method of claim 16, wherein at least one of said step of selectively etching said first insulating layer or said step of further selectively etching said first insulating layer is carried out with the plasma of an oxygen-containing gas.

20. (Previously Presented) The method of claim 16, wherein at least one of said step of selectively etching said first insulating layer or said step of further selectively etching said first insulating layer is carried out with the plasma of a hydrogen-containing gas.

21. (Previously Presented) The method of claim 16, further comprising adding boron to said second insulating layer.

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HENDERSON
FARABOW
GARRETT &
DUNNER LLP

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202.408.4000
Fax 202.408.4400
www.finnegan.com